

EXHIBIT 12



Service Advisory

Division: ATV

Published for Polaris Dealerships, Distributors, and Service Technicians

Article: ASA-17-01A - G

Date: July 21, 2017

EXPIRATION DATE: December 31, 2018

SUBJECT:

**2014 - 2017 Sportsman 570 1-UP, TRNG, X2, UTE / 2016 – 2017 Sportsman 450HO 1-UP
Optional RH Side Panel Close Off Kits**

PURPOSE:

Polaris has released an optional Service Advisory ASA-17-01A-G for a right hand side panel close off kit that may improve a customer's riding experience under certain riding conditions. This kit specifically addresses use scenarios where riders have experienced discomfort from heat emanating from the engine compartment into the right side foot well area while operating or towing at slow speeds, even when wearing appropriate riding gear.

NOTE: This Service Advisory is not a required update. Coverage is optional and should only be offered to customers that experience discomforting engine and exhaust heat emanating into the right hand foot well area while driving or towing at slow speeds. Appropriate riding gear is required (over the ankle boots and pants). Dealers should evaluate each situation independently and are free to perform updates to their inventory as a preventative measure and to consumer owned units, if requested.

Polaris reserves the right to expire this Service Advisory prior to the published expiration date for any reason. This Service Advisory for goodwill coverage is separate from, and does not alter or otherwise affect the terms of any existing warranty.

This Service Advisory provides goodwill parts and labor coverage until December 31, 2018 for riders that have experienced discomfort due to heat from the RH side panel / foot well area.

CUSTOMER NOTIFICATION:

No immediate action is required on your part as Polaris will mailing notification letters to all registered owners of affected vehicles as update kits become available. If a consumer contacts you with a concern, please order the appropriate kit, schedule the repair, complete the work and file the claim.

Again, as noted, because this is an optional goodwill offer, we are leaving the choice to update vehicles up to dealer and/or consumer discretion. Dealers are free to perform updates to their inventory and to consumer units, if requested.

UPDATE KIT OVERVIEW:

Polaris has developed seven update kits to support this Service Advisory. Each update kit is specifically designed and tested for a specified group of models / model years. Please reference the Service Advisory Affected Models and Warranty Claim / Parts tables beginning on page two to determine update kit model use and applicable warranty / parts details.

REPAIR INFORMATION / INSTRUCTIONS:

Printed instructions are not included in the kits. Refer to the kit instructions online by going to Service and Warranty → Kit Instructions Lookup on your dealer website.

OVERALL PROGRAM START/END DATES:

Subject to early expiration by Polaris in its sole discretion and for any reason, Service Advisory ASA-17-01A - G begins on July 21, 2017 and expires on December 31, 2018.

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SERVICE ADVISORY ASA-17-01A AFFECTED MODELS:

Model Years	Model Numbers	Model Descriptions
2014 - 2015	A14MH57AA/AC/AD/FA/FJ TD, A14MH5EAA/AC/AJ/FJ/FK A15SEA57AA/AC/AD/HA/LD, A15SEH57AD, A15SET57CA, A15SES57CA, A15SES57CJ, A15SHD57AC, A15SHE57AM/AS/HS, A15SHL57AK, A15SHS57CS, A15SJE57HI, A15SEE57AA/AC/AJ/HA/HC/HJ	All non-EU Quadricycle MY14-15 Sportsman 570 1-UP Models

ASA-17-01A WARRANTY CLAIM / PARTS INFORMATION:

2014 - 2015 570 1-UP (excluding EU Quadricycles)	
SERVICE ADVISORY #	ASA-17-01A
CLAIM TYPE	SA (Service Advisory)
LABOR ALLOWANCE	0.7 Hr. (42 minutes)
PART NUMBER / DESCRIPTION	2207443 - K-CLOSE OFF,1UP,MY14-15
PARTS AVAILABILITY	Limited availability beginning the week of July 31, 2017
KIT INSTRUCTION PART NUMBER	9928662

SERVICE ADVISORY ASA-17-01B AFFECTED MODELS:

Model Years	Model Numbers	Model Descriptions
2014 - 2015	A14DH57AA / AJ / FJ, A14MX5ETH, A15SDE57AJ A15SUH57AH, A15SJE57AS / AV, A15SDA57AA / FH / HA / HH / LJ A15SWE57AA / AD / FA	All MY14-15 Sportsman 570 Touring, X2, UTE Models

ASA-17-01B WARRANTY CLAIM / PARTS INFORMATION:

2014 - 2015 570 Touring / X2 / UTE	
SERVICE ADVISORY #	ASA-17-01B
CLAIM TYPE	SA (Service Advisory)
LABOR ALLOWANCE	0.7 Hr. (0:42 minutes)
PART NUMBER / DESCRIPTION	2207444 - K-CLOSE OFF,TRG,MY14-15
PARTS AVAILABILITY	Expected limited availability in-stock date of August 21, 2017
KIT INSTRUCTION PART NUMBER	9928663

SERVICE ADVISORY ASA-17-01C AFFECTED MODELS:

Model Years	Model Numbers	Model Descriptions
2016 - 2017	A16SAA57N1, A16SBA57N1, A16SBT57C1 / F1, A16SEA45A1 / A5 A16SEA57A1 / A3 / A7 / A8 / A9 / L3 / L7 / L8 / N1 A16SED57A2, A16SEE45A1 A16SEE57A1 / A3 / A5 / A7 / A9 / N1 / N2 A16SEH57A7, A16SES57C1 / C2 / F1 / F2 A16SET57C1 / C7, A16SHD57A9 / AR, A16SHE57AM / AS / NM A16SHS57CM, A17SAH50A5, A17SEA50A1 / A5 A17SEA57A1 / A5 / A7 / A9 / F1 / L7 / L8 / N1, A17SEE50A1 A17SEE57A1 / A7 / A9 / F1 / F2 / FL / K1 / N1 / NL A17SEF57A4, A17SEG50A4, A17SEH57A7 A17SES57C1 / C2 / C7 / CL / E1 / E2 / E7 / EL / F1 / F2 / FL A17SET57C1 / C2 / E1 / E2 / F1, A17SHD57A9 / AG A17SHE57AL / AS	All non-EU Quadricycle MY16 - 17 Sportsman 450HO / 570 1-UP Models

ASA-17-01C WARRANTY CLAIM / PARTS INFORMATION:

2016 - 2017 450HO / 570 1-UP (excluding EU Quadricycles)	
SERVICE ADVISORY #	ASA-17-01C
CLAIM TYPE	SA (Service Advisory)
LABOR ALLOWANCE	0.5 Hr. (30 minutes)
PART NUMBER / DESCRIPTION	2207445 - K-CLOSE OFF,1UP,MY16-17
PARTS AVAILABILITY	Limited availability beginning the week of July 31, 2017
KIT INSTRUCTION PART NUMBER	9928664

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SERVICE ADVISORY ASA-17-01D AFFECTED MODELS:

Model Years	Model Numbers	Model Descriptions
2016 - 2017	A16SDA57A1 / L2 / N2, A16SDE57A2 / N2 A16SDS57C2, A16SJE57AB, A16SUE57F1 A16SUH57N6, A16SUS57C1, A16SWE57A1 / A7 A17S6A57A1, A17S6E57A1, A17S6S57C1 / CM A17SDA57A1 / L2 / N2, A17SDE57A2 / N2 A17SDS57C2 / E2, A17SJE57AU, A17SUH57N5 A17SWE57A1 / N1, A17SWS57C1 / C2	All non-EU Quadricycle MY16 - 17 Sportsman 450HO / 570 Touring / X2 / UTE

ASA-17-01D WARRANTY CLAIM / PARTS INFORMATION:**2016 - 2017 Sportsman 570 Touring / X2 / UTE (excluding EU Quadricycles)**

SERVICE ADVISORY #	ASA-17-01D
CLAIM TYPE	SA (Service Advisory)
LABOR ALLOWANCE	0.5 Hr. (30 minutes)
PART NUMBER / DESCRIPTION	2207446 - K-CLOSE OFF,TRG,MY16-17
PARTS AVAILABILITY	Expected limited availability in-stock date of August 21, 2017
KIT INSTRUCTION PART NUMBER	9928665

SERVICE ADVISORY ASA-17-01E AFFECTED MODELS:

Model Year	Model Numbers	Model Descriptions
2015	A15SEB57CA / A15SEB57CJ / A15SEC57CA / A15SEC57CJ / A15SHC57CS	All MY15 Sportsman 570 EU Quadricycle 1-UP

ASA-17-01E WARRANTY CLAIM / PARTS INFORMATION:**2015 Sportsman 570 EU Quadricycle 1-UP**

SERVICE ADVISORY #	ASA-17-01E
CLAIM TYPE	SA (Service Advisory)
LABOR ALLOWANCE	0.7 Hr. (42 minutes)
PART NUMBER / DESCRIPTION	2207551 - K-CLOSE OFF,1UP,QUAD,MY15
PARTS AVAILABILITY	Expected limited availability in-stock date of August 21, 2017
KIT INSTRUCTION PART NUMBER	9928687

SERVICE ADVISORY ASA-17-01F AFFECTED MODELS:

Model Year	Model Numbers	Model Descriptions
2016	A16SBB57C1 / A16SEB57C1 / A16SEB57C2 / A16SEC57C1 A16SEC57C2 / A16SEC57CL / A16SHC57CM	All MY16 Sportsman 570 EU QUAD 1-UP

ASA-17-01F WARRANTY CLAIM / PARTS INFORMATION:

2016 EU Quadricycle 1-UP	
SERVICE ADVISORY #	ASA-17-01F
CLAIM TYPE	SA (Service Advisory)
LABOR ALLOWANCE	0.5 Hr. (30 minutes)
PART NUMBER / DESCRIPTION	2207552 - K-CLOSE OFF,1UP,QUAD,MY16
PARTS AVAILABILITY	Expected limited availability in-stock date of August 21, 2017
KIT INSTRUCTION PART NUMBER	9928688

SERVICE ADVISORY ASA-17-01G AFFECTED MODELS:

Model Year	Model Numbers	Model Descriptions
2016	A16SDC57C2 / A16SUC57C1	All MY16 Sportsman 570 EU QUAD Touring Models

ASA-17-01G WARRANTY CLAIM / PARTS INFORMATION:

2016 Sportsman 570 EU Quadricycle Touring	
SERVICE ADVISORY #	ASA-17-01G
CLAIM TYPE	SA (Service Advisory)
LABOR ALLOWANCE	0.5 Hr. (30 minutes)
PART NUMBER / DESCRIPTION	2207553 - K-CLOSE OFF,TRG,QUAD,MY16
PARTS AVAILABILITY	Expected limited availability in-stock date of August 21, 2017
KIT INSTRUCTION PART NUMBER	9928690